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Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

**Declaration Of Edward M. Burr In
Support Of USACM Liquidating
Trust's Motion To Allow De Minimis
Claims**

Date of Hearing: July 26, 2011

Time of Hearing: 1:30 p.m.

Estimated time for Hearing: 10 minutes

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one of the leading providers of restructuring advisory and litigation support services in the Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs and other financial professionals.

2. I submit this declaration on behalf of the USACM Liquidating Trust's Objections to Proofs of Claim filed this date.

3. This Court approved the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company's ("Committee") appointment of Sierra as financial advisers on August 11, 2006. From that date to the Effective Date of the Debtors' confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts concerning these jointly administered bankruptcy cases. As of the Effective Date of the confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating

Trust to investigate and reconcile the claims against the USA Commercial Mortgage Company (“USACM”) estate.

4. I make the following declaration based upon my personal knowledge, and upon the records of the Debtors described in this declaration, including Debtors’ original and amended schedules of liabilities and the proofs of claim described herein, as well as Debtors’ accounting records.

5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating Trust succeeded to USACM’s rights with respect to books and records.

6. Sierra has been working closely with both the Trustee for the USACM Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial advisor, in evaluating all of the claims that were filed in the USACM estate.

7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based on a loan in which the total amount of claim associated with those loans is de minimus. The list of loans affected by the Motion to Allow De Minimus Claims and the total amount of claims associated with those loans is:

<i>Loan</i>	<i>\$ Amount of Claims</i>
Fiesta Inland 1.3	\$6,923
Lady Luck	14,615
Aware TM-Parris/\$500,000,000	15,000
Palm Coast Blue Water	25,000
PerUSA, LLC	39,009
Tanamera Resort Condominiums, LLC	82,000
Bundy Canyon \$8.9	100,000
Rio Bravo \$4.5M	100,000
Rio Bravo 2nd \$2.3M	118,050
Southern California Land 2nd	330,367
HFA-Clear Lake 2nd (HFAH Clear L)	450,000

1 Dated: June 30, 2011

2 /s/ Edward M. Burr

3 Edward M. Burr
4 Sierra Consulting Group, LLC

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6 Copy of the foregoing mailed (without exhibit)
7 by first class Postage prepaid U.S. Mail on
8 June 30, 2011 or via e-mail if an e-mail address
Is available to the Post Effective Date Limited
Service List .

9 s/ Matt Burns

10 Matt Burns
11 Lewis and Roca LLP
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